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ESSEX COUNTY LOCAL GOVERNMENT RESTRUCTURING STUDY

RESEARCH REPORT NO. 4

LOCAL GOVERNMENT FINANCES



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RESEARCH REPORT #4 : MUNICIPAL FINANCES

INTRODUCTION

The purpose of this Research Report is to provide information on the present financial situation of Essex County municipalities and to show how this has evolved over the past five years. A considerable amount of information on finance has been included in Research Report #3. While that material is concerned with particular services, the information here concerns the general financial situation of municipalities.

The tables included in this report are based exclusively on material taken from publications of the Ministry of Treasury, Economics and Intergovernmental Affairs, and its predecessors, and the audited financial reports of municipalities and school boards. In a number of instances, calculations have been made using material from these sources. Even though the Ministry attempts to collect information in a standardized form and the forms on which all municipalities make financial reports are the same, there are, in practice, some minor differences in the manner in which municipalities report financial information. Without a very detailed review of the municipal accounting of each municipality for the past five years, it is impossible to have absolute assurance that the basis of reporting is identical in the case of each municipality. Since we have neither the expertise nor the resources to undertake such a review, we must accept the accuracy of the information provided in the audited financial reports of municipalities.

All of the figures used here are in actual dollars rather than 'constant' dollars. As was pointed out in Research Report #3, the purchasing power of the dollar has fallen by a significant amount in the period from 1970 to 1974. On page 3 of Report #3, there is a table showing changes in the

Consumer Price index during this period. This table gives a rough indication of the decline in the purchasing power of the dollar. This situation must be taken into account when reading figures on percentage change in the revenues and expenditures. To give one example of the effect of this change, in 1970 the Commissioner paid \$.69 for a packet of five of the razor blades he uses. By the end of 1974 he paid \$1.09 for the same razor blades in the same packet. The cost had risen approximately 58%; yet the Commissioner was getting precisely the same amount of service from his razor blades in 1974 as he did in 1970. This same situation has, of course, been faced by every Canadian with respect to his or her own purchases and it is faced by every municipality in providing public services.

This Report is divided into seven sections dealing with the tax base of municipalities, municipal revenues, expenditures from the revenue fund, capital fund operations, the long term liabilities of municipalities, education finance, and a note on grants to restructured municipalities. Each section includes a number of tables and notes which seek to explain these. For the most part the figures in the tables speak for themselves but we feel that it is necessary to explain the nature of each table and some of the matters which must be taken into account in using it.

SECTION I: TAX BASE OF MUNICIPALITIES

The various municipalities in Essex County assess property at different levels in relation to market value. The Ministry of Treasury, Economics and Intergovernmental Affairs determines an equalization factor for each municipality. By use of this factor and the figures for taxable assessment for each municipality, it is possible to bring all assessment to a similar or 'equalized' level (100 per cent of estimated market value). Equalized taxable assessments are used in Tables 1 and 2 to allow comparisons between municipalities.

Equalized assessments have grown in all municipalities in Essex County since 1970. As can be seen from Table 1, the amount and rate of increase has varied between municipalities. However, Table 2 shows that per capita equalized assessment has fallen in some municipalities. This is because the rate of increase in assessment has failed to keep pace with the rate of population increase in these municipalities.

There are substantial variations among the municipalities in the ratio of residential and farm assessment to industrial and commercial assessment. Industrial and commercial activities are concentrated in the City and towns. In 1974, three townships (Maidstone, Anderdon and Sandwich South) had ratios comparable with those of the City and towns. In all but five municipalities (Mersea, Sandwich South, Tilbury West, Gosfield North and Pelee), increases in residential and farm assessment have outstripped the growth of industrial and commercial assessment in the past five years.

Industrial and commercial properties benefit from municipal services but the costs of providing services to them are normally very substantially less than the costs of providing services to residential property assessed at the same value. In addition, industrial and commercial

property is taxed at a higher mill rate than residential and farm property. It is also subject to additional assessment for business taxes. The rate at which business tax is levied depends upon the nature of the business involved.

From the point of view of the residential taxpayer, there are financial advantages in residing in a municipality with substantial industrial and commercial assessment. Taxes levied on industrial and commercial assessment reduce the tax burden which has to be borne by the residential property owner. As can be seen from Tables 9 and 10, the advantages which accrue from this situation are unevenly distributed among municipalities in Essex County.

In the rural areas of the County, a considerable proportion of residential and farm assessment is for working-farms rather than residential property. The demand for services per unit of assessment generated in such areas is considerably less than in fully developed residential areas. To some degree farm assessment is comparable with industrial and commercial assessment. However, while taxes are levied and collected on the full assessed value of farm land, the farm taxpayer is relieved of some of the burden of taxation under the Province's Farm Tax Reduction Programme. Under this programme, the Province made payments of \$1,378,663 in the fiscal year 1973-74 and \$1,583,890 in 1974-75 in Essex County.

Certain property is exempt from the payment of municipal property taxes under the provisions of the Assessment Act. This includes property owned by governments and governmental agencies and certain organizations providing public and community services. In the case of certain properties owned by governments or government agencies, payments are made in lieu of taxes in recognition of the benefits provided to the property by municipal services. In other instances, the municipal services benefiting exempt properties are in effect a subsidy to their owners from the municipality.

There is some exempt assessment located in each Essex County municipality (see Table 4) but, since the City and

towns are the service centres for the County, most of it is located within their boundaries. The largest concentration of exempt assessment is, of course, within the City although the proportion of total assessment which is exempt from the payment of property taxes is similiar to that of other urban municipalities within the County.

The levying of taxes on assessed property and the collection of such taxes are quite distinct processes. All municipalities have some property owners who do not pay their taxes in full within the prescribed period. As can be seen from Tables 5 and 5A, there are substantial differences in the scope of this problem amongst Essex County municipalities.

TABLE 1: EQUALIZED TAXABLE ASSESSMENT AND PERCENTAGE SHARE BY MUNICIPALITY - ESSEX COUNTY, 1970 and 1974

Municipality	1970			1974		
	Total	% of Taxable Assessment in County	\$'000s	Total	% of Taxable Assessment in County	% Change in Total
Windsor	1,714,098	65.5		1,882,617	64.8	9.8
Amherstburg	43,858	1.7		53,552	1.8	22.1
Belle River	19,398	0.7		23,156	0.8	19.4
Essex	23,320	0.9		27,741	1.0	19.0
Harrow	15,493	0.6		15,832	0.5	2.2
Kingsville	27,519	1.1		31,756	1.1	15.4
Leamington	88,805	3.4		95,007	3.3	7.0
Tecumseh	33,800	1.3		35,110	1.2	3.9
St. Clair Beach	17,827	0.7		18,398	0.6	3.2
Anderdon	46,196	1.8		50,479	1.7	9.3
Colchester North	21,927	0.8		25,955	0.9	18.4
Colchester South	41,724	1.6		43,692	1.5	4.7
Gosfield North	30,415	1.2		32,040	1.1	5.3
Gosfield South	54,262	2.1		61,199	2.1	12.8
Maidstone	104,547	4.0		117,452	4.0	12.3
Malden	34,032	1.3		37,289	1.3	9.6
Mersea	91,341	3.5		97,579	3.4	6.8

Table 1 (continued)

Municipality	1970		1974		% Change in Total County
	Total	% of Taxable Assessment in County	Total	% of Taxable Assessment in County	
Pelee	5,423	0.2	5,433	0.2	.2
Rochester	34,947	1.3	40,111	1.4	14.8
Sandwich South	41,450	1.6	52,176	1.8	25.9
Sandwich West	82,851	3.2	111,564	3.8	34.7
Tilbury North	34,393	1.3	37,025	1.3	7.7
Tilbury West	9,892	0.4	10,586	0.4	7.0
TOTAL	2,617,518		2,905,749		11.0

Source: 1970 Summary of Financial Reports of Municipalities and 1974 Municipal Financial Reports.

Table 2: EQUALIZED TAXABLE ASSESSMENT PER CAPITA BY
MUNICIPALITY - ESSEX COUNTY, 1970 and 1974

Municipality	1970 \$	1974 \$	% Change 1970-74
Windsor	8,089	9,504	17.5
Amherstburg	9,050	9,318	3.0
Belle River	7,038	7,288	3.6
Essex	6,103	5,580	- 8.6
Harrow	8,237	8,443	2.5
Kingsville	7,107	7,213	1.5
Leamington	9,144	8,939	- 2.2
Tecumseh	6,821	7,035	3.1
St. Clair Beach	9,194	9,602	4.4
Anderdon	10,279	10,445	1.6
Colchester North	8,179	7,607	- 7.0
Colchester South	9,237	9,266	0.3
Gosfield North	8,951	9,118	1.8
Gosfield South	9,307	9,192	- 1.2
Maidstone	14,001	14,394	2.8
Malden	11,291	9,652	- 14.5
Mersea	10,303	10,877	5.6
Pelee	18,077	20,580	13.8
Rochester	10,100	9,867	- 2.3
Sandwich South	9,319	10,269	10.2
Sandwich West	7,627	8,110	6.3
Tilbury North	13,466	12,619	- 6.3
Tilbury West	5,923	6,599	11.4

Source: Calculated from 1970 Summary of Financial Reports
of Municipalities and 1974 Municipal Financial
Reports.

Table 3: RATIO OF RESIDENTIAL AND FARM ASSESSMENT TO
INDUSTRIAL AND COMMERCIAL ASSESSMENT BY
MUNICIPALITY IN ESSEX COUNTY - 1970 AND 1974

Municipality	Ratio 1970	Ratio 1974
Windsor	57 : 43	59 : 41
Amherstburg	50 : 50	51 : 49
Belle River	80 : 20	84 : 16
Essex	63 : 37	73 : 27
Harrow	56 : 44	62 : 38
Kingsville	72 : 28	75 : 25
Leamington	53 : 47	54 : 46
Tecumseh	73 : 27	76 : 24
St. Clair Beach	90 : 10	92 : 8
Anderdon	67 : 33	70 : 30
Colchester North	97 : 3	98 : 2
Colchester South	96 : 4	97 : 3
Gosfield North	88 : 12	88 : 12
Gosfield South	90 : 10	91 : 9
Maidstone	49 : 51	51 : 49
Malden	85 : 15	87 : 13
Mersea	89 : 11	87 : 13
Pelee	91 : 9	91 : 9
Rochester	93 : 7	95 : 5
Sandwich South	78 : 22	75 : 25
Sandwich West	80 : 20	88 : 12
Tilbury North	88 : 12	89 : 11
Tilbury West	87 : 13	85 : 15

Source: Ten Year Financial Review, Municipal Financial
Reports, 1974

Table 4: EXEMPT ASSESSMENT BY MUNICIPALITY, ESSEX COUNTY 1974

Municipality	Equalized Exempt Assessment \$'000s	Exempt Assess- ment as % of Total Assessment
Windsor	408,866	17.8
Amherstburg	7,836	12.8
Belle River	5,179	18.3
Essex	7,160	20.5
Harrow	3,168	16.7
Kingsville	5,066	13.8
Leamington	14,661	13.4
Tecumseh	4,142	10.6
St. Clair Beach	1,168	6.0
Anderdon	2,964	5.6
Colchester North	1,275	4.7
Colchester South	3,397	7.2
Gosfield North	1,698	5.0
Gosfield South	2,569	4.1
Maidstone	2,807	2.4
Malden	2,030	5.2
Mersea	4,492	4.4
Pelee	677	11.1
Rochester	2,095	5.0
Sandwich South	5,078	8.9
Sandwich West	4,525	3.9
Tilbury North	1,965	5.0
Tilbury West	519	4.6
TOTAL	493,337	

Source: Ten Year Financial Review, Financial Statements
of Municipalities, 1974

Table 5: TAX ARREARS PER CAPITA BY MUNICIPALITY, ESSEX COUNTY,
1970 to 1974

Municipality	1970	\$'s 1971	1972	1973	1974
Windsor	20	20	20	19	24
Amherstburg	13	14	15	18	15
Belle River	16	16	13	13	14
Essex	24	25	22	17	20
Harrow	23	27	23	18	28
Kingsville	26	20	15	13	16
Leamington	20	15	16	17	17
Tecumseh	12	12	11	11	12
St. Clair Beach	20	9	11	7	9
Anderdon	31	31	30	36	33
Colchester North	34	28	24	26	27
Colchester South	44	38	43	42	41
Gosfield North	20	18	17	18	17
Gosfield South	29	24	27	18	20
Maidstone	31	26	22	16	16
Malden	34	36	54	33	27
Mersea	29	25	21	15	15
Pelee	73	38	45	57	77
Rochester	30	26	23	21	20
Sandwich South	20	18	19	14	16
Sandwich West	53	18	18	16	16
Tilbury North	50	49	44	42	45
Tilbury West	33	25	17	19	15

Source: Municipal Financial Reports, 1974.

Table 5A: TAX ARREARS AS A PERCENTAGE OF CURRENT LEVY BY
MUNICIPALITY, ESSEX COUNTY 1970 to 1974

Municipality	1970 %	1971 %	1972 %	1973 %	1974 %
Windsor	10	10	8	8	9
Amherstburg	6	6	7	8	7
Belle River	17	15	11	11	10
Essex	19	19	16	13	13
Harrow	16	19	13	11	16
Kingsville	17	13	9	8	11
Leamington	11	9	9	9	9
Tecumseh	10	9	8	9	8
St. Clair Beach	17	8	7	5	5
Anderdon	17	17	16	19	16
Colchester North	33	19	17	15	17
Colchester South	25	32	27	27	26
Gosfield North	16	15	10	13	11
Gosfield South	22	18	18	12	13
Maidstone	15	13	10	9	7
Malden	17	20	25	17	14
Mersea	14	16	12	8	8
Pelee	30	15	14	15	18
Rochester	21	20	16	14	13
Sandwich South	18	15	14	10	10
Sandwich West	33	14	12	8	10
Tilbury North	22	22	16	15	18
Tilbury West	21	16	9	10	8

Source: Municipal Financial Reports, 1974.

SECTION II: REVENUES

TAXATION

Municipalities levy and collect a number of different types of taxes and charges. The levy for municipal purposes is made up of a general levy paid by owners of all taxable property in the municipality and special area levies paid by owners of taxable property benefiting from some particular service or services.

As can be seen from Table 6, the tax levy for municipal purposes is not necessarily the main levy on taxpayers. In 1970, this levy was over 50% of the gross tax role only in the City of Windsor; in the other urban municipalities it was between 30.0% and 45.2%; in the townships, the levy for municipal purposes exceeded 30% of the total levy only in Sandwich West. The pattern was similar in 1974.

Both the public and separate school boards precept on municipalities for their share of funds for education purposes to be raised by local taxpayers. Municipalities levy and collect school taxes and remit the proceeds to the school boards. In 1970, in twenty of the twenty-three municipalities, the largest levy was that for school purposes.

County municipalities also levy and collect taxes to pay the levy imposed on them by the County of Essex. This levy has decreased as a percentage of the gross tax roll between 1970 and 1974 for all except three towns, but has increased marginally for all except two townships over the same period.

A significant amount of money is raised through special charges. Special charges are paid by taxpayers who benefit directly from certain specific municipal services. Special charges include charges for local improvements; in some instances, municipalities also recover the local cost of the construction of facilities such as sewer systems in this manner. Such direct levies on taxpayers are likely to be an

even more significant form of taxation in the future as sewer systems are developed.

Tables 7 and 8 show the mill rates on residential and farm and industrial and commercial assessment owned by public school supporters. As can be seen, the residential and farm rates have increased in eighteen municipalities and fallen in five, by varying percentages; the commercial and industrial mill rates have increased in nineteen and fallen in four. Since the basis of assessment is different for different municipalities, it is impossible to compare the raw mill rate of one municipality with another.

An alternative way of looking at the level of taxation is shown in Table 9. This table shows the tax burden on residential and farm taxpayers per capita. This has increased in all but one instance. The changes in these figures reflect increases in the value of residential and farm assessment per capita and changes in population in addition to changes in the rates of taxation.

OTHER SOURCES OF REVENUE

Municipalities receive money from a number of sources in addition to the funds raised from property taxation.

"Payments in Lieu" are money paid by municipal, provincial and federal agencies in respect of assessment exempt from taxation. Such payments are made in recognition of the fact that municipalities incur expenses in providing services to such properties.

The Ontario government provides subsidies to municipal governments to assist in the provision of services; a large number of grants are involved, although they can be divided into two main groups: general and specific. General grants provide funds which can be spent at the discretion of the municipality. The following are the major general grants: The Municipal Unconditional Grant is a per capita grant to lower tier municipalities; it includes a special per capita grant for

Those municipalities which provide local police services. It is to be used to reduce the levies made on residential and farm properties. Under the Property Tax Stabilization plan municipalities may qualify for a General Support Grant whose level depends on increases in revenue fund expenditures over the preceeding year and a Resource Equalization Grant paid to municipalities whose equalized assessment is below a certain level. (For details on these and other grants see Provincial Assistance to Municipalities, Boards and Commissions published annually by the Ministry of Treasury, Economics and Intergovernmental Affairs.)

In 1970 the Residential Property Tax Reduction Programme was still in existence. Under this programme municipalities received substantial payments to reduce the mill rate on residential property. In 1970, these payments were between \$13.79 per capita and \$24.86 per capita for Essex County municipalities. (The per capita rate was \$43.60 in the case of Pelee Township.) In 1972 this programme was replaced by the Ontario Tax Credits Programme. This scheme enables individuals to claim a reduction in provincial income tax in respect of certain shelter costs. From the municipal point of view the end of the RPTR programme had the effect of reducing the general grants made by the Province and increasing the municipal tax levy necessary to maintain services at a constant level.

Although other general subsidies from the Province have increased in amount since the end of the RPTR programme, in most municipalities they have not yet increased enough to provide the same percentage of total revenues from 'general' subsidies as they were when this programme was in effect.

Specific grants are paid by the Province to subsidize the provision of certain municipal services on condition that certain provincial requirements are complied with.

The grants given for road purposes are the single largest grants for most municipalities although in the case of the City and County very substantial payments are made in aid of welfare programmes. In the case of all except four municipalities, specific subsidies were a smaller proportion of total revenues in 1974 than in 1970.

"Other" includes: fees and charges paid for municipal services, other payments by municipalities and the federal government etc.

Table 6: TAXATION - TAX ROLL ANALYSIS, SHOWING PURPOSES FOR WHICH TAXATION IS LEVIED AND PERCENTAGE EACH LEVY BEARS TO GROSS TAX ROLL, BY MUNICIPALITY, ESSEX COUNTY 1970 and 1974

Municipality	Municipal		County		School		Special Charges		Other		Gross Tax Roll		RPTR* \$000's
	\$'000s	%	\$'000s	%	\$'000s	%	\$'000s	%	\$'000s	%	\$'000s	%	
Windsor	25,109	58.2	-	-	17,530	40.7	354	0.8	135	0.3	43,128	0.3	3,717
Amherstburg	504	45.2	126	11.3	417	37.4	66	5.9	2	0.2	1,115	0.2	81
Belle River	109	36.2	34	11.2	156	51.9	2	0.7	-	-	301	-	45
Essex	230	42.7	62	11.5	246	45.8	-	-	-	-	538	-	61
Harrow	106	36.0	39	13.3	137	46.6	12	4.1	-	-	294	-	30
Kingsville	287	42.6	77	11.4	281	41.8	28	4.2	-	-	673	-	76
Leamington	592	30.7	247	12.8	1,070	55.5	13	0.7	6	0.3	1,928	0.3	164
Tecumseh	231	34.9	80	12.1	359	54.2	1	0.2	-9	-1.4	662	-1.4	78
St. Clair Beach	84	30.0	41	14.6	152	54.3	5	1.8	-2	-0.7	280	-0.7	30
Anderdon	208	25.3	119	14.5	448	54.6	42	5.1	4	0.5	821	0.5	76
Colchester North	71	22.2	44	13.8	173	54.0	30	9.4	2	0.6	320	0.6	41
Colchester South	115	18.2	98	15.5	340	53.8	76	12.0	3	0.5	632	0.5	106
Gosfield North	84	17.2	73	14.9	296	60.5	34	7.0	2	0.4	489	0.4	60
Gosfield South	100	11.3	136	15.3	583	65.6	66	7.4	4	0.4	889	0.4	115
Maldstone	241	15.1	243	15.2	1,029	64.6	81	5.1	-	-	1,594	-	103
Malden	105	20.6	85	16.7	279	54.7	40	7.8	1	0.2	510	0.2	68
Mersea	261	16.6	224	14.2	896	57.0	191	12.2	-	-	1,572	-	163
Peleee	13	14.3	-	-	62	68.1	16	17.6	-	-	91	-	13
Rochester	103	19.1	80	14.9	311	57.6	41	7.7	4	0.7	539	0.7	66
Sandwich South	48	9.0	94	17.5	367	68.5	20	3.7	7	1.3	536	1.3	61
Sandwich West	440	31.8	154	11.1	710	51.3	77	5.6	3	0.2	1,384	0.2	161
Tilbury North	180	27.5	77	11.8	301	46.0	92	14.1	4	0.6	654	0.6	63
Tilbury West	87	29.1	36	12.0	131	43.8	46	15.4	-1	-0.3	299	-0.3	34

* When comparing "Gross Tax Roll" of 1970 and 1974, one should take into account that in 1970, the Residential Property Tax Reduction Payments would further reduce the tax roll. For example, in Windsor, the tax roll to be levied was \$39,411,000 instead of \$43,128,000. There was no R.P.T.R. payments in 1974

Source: Calculated from 1970 Summary of Financial Reports of Municipalities.

Table 6A: TAXATION - TAX ROLL ANALYSIS, SHOWING PURPOSES FOR WHICH TAXATION IS LEVIED AND PERCENTAGE EACH LEVY BEARS TO GROSS TAX ROLL, BY MUNICIPALITY IN ESSEX COUNTY 1970 AND 1974

1974

Municipality	Municipal \$'000s	%	County \$'000s	%	School \$'000s	%	Special Charges \$'000s	%	Other \$'000s	%	Gross Tax Roll \$'000s
Windsor	33,991	60.7	-	-	20,679	37.0	341	0.6	942	1.7	55,953
Amherstburg	406	33.0	157	12.7	583	47.3	64	5.2	22	1.8	1,232
Belle River	155	36.9	36	8.6	214	51.1	4	1.0	10	2.4	419
Essex	309	41.9	49	6.6	295	39.9	66	8.9	20	2.7	739
Harrow	117	34.2	39	11.4	166	48.5	12	3.5	8	2.4	342
Kingsville	283	37.8	86	11.5	335	44.8	25	3.4	19	2.5	748
Leamington	726	36.4	188	9.4	1,019	51.1	9	0.5	52	2.6	1,994
Tecumseh	324	40.8	76	9.6	359	45.2	13	1.6	22	2.8	794
St. Clair Beach	79	24.2	50	15.3	177	54.1	14	4.3	7	2.1	327
Anderdon	259	26.9	146	15.2	496	51.5	45	4.7	16	1.7	962
Colchester North	59	16.3	53	14.6	225	62.2	15	4.1	10	2.8	362
Colchester South	131	16.6	133	17.0	428	54.4	79	10.0	16	2.0	787
Gosfield North	95	17.7	84	15.6	318	59.1	36	6.7	5	0.9	538
Gosfield South	101	9.9	159	15.6	619	60.8	118	11.6	21	2.1	1,018
Maidstone	247	13.2	324	17.3	1,231	65.5	61	3.2	15	0.8	1,878
Malden	207	27.9	109	14.7	372	50.1	42	5.7	12	1.6	742
Mersea	219	12.5	280	16.0	987	56.5	238	13.6	25	1.4	1,749
Pelee	41	35.0	-	-	54	46.2	20	17.1	2	1.7	117
Rochester	112	17.8	104	16.6	369	58.9	30	4.8	12	1.9	627
Sandwich South	106	13.7	143	18.5	463	59.8	49	6.3	13	1.7	774
Sandwich West	898	39.8	252	11.2	1,005	44.5	60	2.7	41	1.8	2,256
Tilbury North	157	21.6	100	13.8	340	46.8	119	16.4	10	1.4	726
Tilbury West	86	34.8	27	11.0	110	44.5	19	7.7	5	2.0	247

Source: 1974 Municipal Financial Reports.

Table 7: TAXATION: RESIDENTIAL AND FARM MILL RATES BY MUNICIPALITY, ESSEX COUNTY, 1970 TO 1974
(Rate used is that paid by public school supporters)

NOTE: It is impossible to compare raw mill rates between municipalities since they are levied on assessment valued in different ways.

Municipality	1970	1971	1972	1973	1974	% Change actual 1970-74
(Rates rounded to 2 decimal points)						
Windsor	54.15	55.65	57.57	56.56	62.35	15.1
Amherstburg	24.24	24.16	24.26	23.90	21.93	- 9.5
Belle River	122	129	129	131	150	23.0
Essex	133.80	139.09	135.84	134.27	135.84	1.5
Harrow	123.60	129.03	138.50	137.47	139.99	13.3
Kingsville	24.63	25.49	24.33	21.30	22.92	- 6.9
Leamington	20.91	20.58	20.45	19.20	19.14	- 8.5
Tecumseh	147.99	155.31	149.10	137.10	166.51	12.5
St. Clair Beach	118.59	118.35	125.82	130.40	133.47	12.6
Anderdon (rounded)	16	16	16	19	20	25.0
Colchester North	106.60	102.60	111.80	107.21	106.46	- 0.1
Colchester South	99.50	99.64	113.92	111.94	121.35	22.0
Gosfield North	109.50	104.80	116.60	108.90	115.40	5.4
Gosfield South	112.64	109.83	104.00	102.21	105.30	- 6.5
Maidstone	91.20	91.00	100.20	106.50	108.30	18.8
Malden	15.50	18.60	19.90	19.10	21.20	36.8
Mersea	113.86	106.81	111.91	109.32	114.21	0.3

Table 7 (continued)

Municipality	(Rates rounded to 2 decimal points)					% Change actual 1970-74
	1970	1971	1972	1973	1974	
Pelee	70	72	72	80	88	25.7
Rochester	116.40	112.90	111.10	118.80	128.80	10.7
Sandwich South	118.24	125.42	113.15	119.94	130.36	10.3
Sandwich West	145.00	171.16	179.79	174.79	187.77	29.5
Tilbury North	125	124	129	133	136	8.8
Tilbury West	113.90	116.00	139.20	134.90	132.00	15.9

Source: Municipal Financial Reports, 1974

Table 8: TAXATION: COMMERCIAL AND INDUSTRIAL MILL RATES, ESSEX COUNTY, 1970-74

(Rate used is that paid by public school supporters)

NOTE: It is impossible to compare raw mill rates between municipalities since they are levied on Assessments which are valued in different ways.

Municipality	(Rates rounded to 2 decimal points)					% Change actual 1970-74
	1970	1971	1972	1973	1974	
Windsor	59.39	60.54	63.36	62.29	70.76	19.1
Amherstburg	26.48	26.32	26.67	26.91	25.80	- 2.6
Belle River	136	144	144	147	174	27.9
Essex	148.53	153.96	153.28	152.69	157.97	6.4
Harrow	138.13	142.47	155.94	154.74	164.49	19.1
Kingsville	26.82	27.79	26.77	24.10	26.31	- 1.9
Leamington	23.33	22.97	23.17	22.07	22.68	- 2.8
Tecumseh	164.62	172.04	165.69	158.31	184.67	12.2
St. Clair Beach	130.50	130.17	140.03	146.05	152.36	16.8
Anderdon (rounded)	18	18	18	22	23	27.8
Colchester North	118.2	134.5	124.9	114.77	122.98	4.0
Colchester South	109.0	110.42	126.06	124.54	136.42	25.15
Gosfield North	121.3	115.8	129.5	122.1	129.6	6.8
Gosfield South	126.34	124.57	117.75	117.75	123.77	- 2.0

Table 8 (continued)

Municipality	(Rates rounded to 2 decimal points)					% Change actual 1970-74
	1970	1971	1972	1973	1974	
Maidstone	103.4	102.9	113.1	119.7	127.9	23.7
Malden	17.3	19.9	19.6	18.0	23.9	38.2
Mersea	126.28	118.39	126.20	124.30	133.92	6.1
Pelee	78	78	79	86	95	21.8
Rochester	127.2	123.0	126.9	131.8	143.5	12.8
Sandwich South	134.41	141.28	128.45	135.61	147.50	9.7
Sandwich West	158.	182.8	194.38	196.44	214.08	35.5
Tilbury North	138	136	141	145	150	8.7
Tilbury West	124.8	126.5	147.8	139.9	141.7	13.5

Source: Municipal Financial Reports, 1974

Table 9: RESIDENTIAL AND FARM TAX BURDEN PER CAPITA BY
MUNICIPALITY, ESSEX COUNTY 1970 and 1974

(Calculation: Residential & Farm Taxation ÷ by assess. Population)

Municipality	1970 \$'s	1974 \$'s	% Change 1970-74
Windsor	99.40	152.45	53.4
Amherstburg	83.25	93.90	12.8
Belle River	68.54	101.36	47.9
Essex	69.29	91.82	32.5
Harrow	74.21	100.05	34.8
Kingsville	97.22	113.92	17.2
Leamington	81.53	90.35	10.8
Tecumseh	80.85	108.28	33.9
St. Clair Beach	113.26	145.49	28.5
Anderdon	97.63	121.28	24.2
Colchester North	102.00	97.01	- 4.9
Colchester South	91.89	132.73	44.4
Gosfield North	93.19	123.21	32.2
Gosfield South	104.77	115.26	10.0
Maidstone	64.14	71.26	11.1
Malden	108.74	156.64	44.1
Mersea	116.68	145.28	24.5
Pelee	182.47	314.15	72.2
Rochester	113.71	135.38	19.1
Sandwich South	73.11	100.47	37.4
Sandwich West	80.54	137.34	70.5
Tilbury North	168.44	180.49	7.2
Tilbury West	109.64	117.57	7.2

Sources: Calculated from 1970 Summary of Financial Reports
of Municipalities Vol. 1, Ontario Department of
Municipal Affairs; 1974 Municipal Financial Reports

Table 10: RESIDENTIAL AND FARM TAXATION AS A PERCENTAGE OF
TOTAL TAXATION BY MUNICIPALITY, ESSEX COUNTY
1970 and 1974

Municipality	1970 %	1974 %
Windsor	49.7	54.0
Amherstburg	39.1	43.5
Belle River	73.7	76.9
Essex	55.5	61.8
Harrow	53.0	54.8
Kingsville	63.0	67.8
Leamington	45.0	48.1
Tecumseh	68.8	69.7
St. Clair Beach	88.0	85.3
Anderdon	59.2	61.0
Colchester North	85.8	90.7
Colchester South	79.5	85.3
Gosfield North	74.1	80.1
Gosfield South	79.3	75.4
Maidstone	32.1	31.0
Malden	74.3	81.6
Mersea	73.4	73.7
Pelee	69.9	73.6
Rochester	83.8	87.8
Sandwich South	69.4	66.0
Sandwich West	71.7	81.9
Tilbury North	73.3	73.0
Tilbury West	69.2	76.4

Sources: Calculated from 1970 Summary of Financial Reports
of Municipalities Vol. 1, Ontario Department of
Municipal Affairs; 1974 Municipal Financial Reports

Table 11: REVENUE - REVENUE FUND SHOWING SOURCE OF FUNDS BY MUNICIPALITY - ESSEX COUNTY, 1970

Municipality	Taxation \$'000s	Payments in Lieu \$'000s	Ontario General* \$'000s	Ontario Subsidies Specific \$'000s	Other \$'000s	Total \$'000s
Windsor	39,278	1,324	4,913	4,407	2,272	52,194
Amherstburg	1,032	21	105	78	53	1,289
Belle River	256	5	58	25	14	358
Essex	477	16	80	61	116	750
Harrow	264	3	40	30	30	367
Kingsville	597	39	94	50	38	818
Leamington	1,758	22	216	57	131	2,184
Tecumseh	584	5	103	42	54	788
St. Clair Beach	250	-	40	13	14	317
Anderdon	742	-	97	65	28	932
Colchester North	277	-	54	55	29	415
Colchester South	522	53	126	74	25	800
Gosfield North	427	-	77	50	27	581
Gosfield South	770	16	145	53	35	1,019
Maidstone	1,491	96	139	152	53	1,931
Malden	441	-	82	54	21	598
Mersea	1,409	3	208	197	61	1,878
Pelee	78	1	15	38	88	220
Rochester	469	2	82	66	19	638
Sandwich South	469	47	82	56	26	680
Sandwich West	1,220	1	212	69	212	1,714
Tilbury North	587	2	76	104	16	785
Tilbury West	265	2	42	42	13	364
County of Essex (levy on County municipalities)	2,162	-	-	1,945	88	4,195

* includes Residential Property Tax Rebate as detailed in Table 6.

Source: Summary of Ontario Municipal Financial Reports, 1970.

Table 11A: REVENUE - REVENUE FUND SHOWING SOURCE OF FUNDS BY MUNICIPALITY, ESSEX COUNTY, 1974

Municipality	Taxation \$'000s	Payments in Lieu \$'000s	Ontario General \$'000s	Ontario Subsidies Specific \$'000s	Other \$'000s	Total \$'000s
Windsor	55,953	2,665	6,518	8,356	3,149	76,641
Amherstburg	1,232	31	134	57	120	1,574
Belle River	419	4	87	18	20	548
Essex	739	22	168	34	172	1,135
Harrow	342	4	44	31	27	448
Kingsville	748	11	133	31	128	1,051
Leamington	1,994	39	183	112	211	2,539
Tecumseh	794	6	99	45	88	1,032
St. Clair Beach	327	-	31	13	36	407
Anderdon	962	9	74	56	55	1,156
Colchester North	362	1	56	65	54	538
Colchester South	788	48	84	79	49	1,048
Gosfield North	538	4	38	65	46	691
Gosfield South	1,018	17	78	59	67	1,239
Maidstone	1,878	36	119	71	164	2,268
Malden	742	1	35	72	50	900
Mersea	1,749	2	132	171	162	2,216
Pelee	117	1	4	257	38	417
Rochester	627	6	32	41	67	773
Sandwich South	774	45	48	55	37	959
Sandwich West	2,256	1	306	91	163	2,817
Tilbury North	726	2	43	33	133	937
Tilbury West	247	2	56	46	72	423
County of Essex (levy on County municipalities)	2,839	-	222	2,884	252	6,197

Source: 1974 Municipal Financial Statements

Table 11B: REVENUE - REVENUE FUND SHOWING SOURCE OF FUNDS BY MUNICIPALITY, COMPONENT ANALYSIS, 1970 and 1974

Municipality	Taxation		Payments in Lieu		Ontario Subsidies		Other	
	1970 %	1974 %	1970 %	1974 %	General 1970 %	Specific 1970 %	1970 %	1974 %
Windsor	75.3	73.0	2.5	3.5	9.4	8.5	8.4	4.1
Amherstburg	80.1	78.3	1.6	2.0	8.1	8.5	6.1	7.6
Belle River	71.5	76.5	1.4	0.7	16.2	15.9	7.0	3.9
Essex	63.6	65.1	2.1	1.9	10.7	14.8	8.1	15.2
Harrow	71.9	76.4	0.8	0.9	10.9	9.8	8.2	6.0
Kingsville	73.0	71.2	4.8	1.1	11.5	12.6	6.1	12.2
Leamington	80.5	78.6	1.0	1.5	9.9	7.2	2.6	8.3
Tecumseh	74.1	76.9	0.6	0.6	13.1	9.6	5.3	8.5
St. Clair Beach	78.9	80.3	-	-	12.6	7.6	4.1	8.9
Anderdon	79.6	83.2	-	0.8	10.4	6.4	7.0	4.8
Colchester North	66.7	67.3	-	0.2	13.0	10.4	13.3	10.0
Colchester South	65.2	75.2	6.6	4.6	15.8	8.0	9.3	4.7
Gosfield North	73.5	77.8	-	0.6	13.3	5.5	8.6	6.7
Gosfield South	75.6	82.1	1.6	1.4	14.2	6.3	5.2	5.4
Maidstone	77.2	82.8	5.0	1.6	7.2	5.3	7.9	7.2
Malden	73.8	82.4	-	0.1	13.7	3.9	9.0	5.6
Mersea	75.0	78.9	0.2	0.1	11.1	6.0	10.5	7.3
Pelee	35.4	28.1	0.5	0.2	6.8	1.0	17.3	9.1
Rochester	73.5	81.1	0.3	0.8	12.9	4.1	10.3	8.7
Sandwich South	69.0	80.7	6.9	4.7	12.1	5.0	8.2	3.9
Sandwich West	71.2	80.1	-	-	12.4	10.9	4.0	5.8
Tilbury North	74.8	77.5	0.3	0.2	9.7	4.6	13.2	14.2
Tilbury West	72.8	58.4	0.6	0.5	11.5	13.2	11.5	17.0
County of Essex	51.5	45.8	-	-	-	3.6	46.4	4.1

SECTION III: EXPENDITURES FROM THE REVENUE FUND

Municipal revenues are spent for the municipality's own purposes or are transferred to the County or to Boards of Education for expenditures by those bodies. Table 12 shows revenue fund expenditures by municipality for the period from 1970 to 1974. Tables 14 and 15 show transfers by municipality to the County and local Board of Education. The growth in expenditures and transfers for each purpose can be compared by reference to the column showing percentage change for the period 1970 to 1974 on each table.

Table 13 shows the purposes for which municipalities spent money and the percentage spent on each group of services. It should be noted that the City, County, towns, villages and townships have different sets of powers and responsibilities and this is reflected in different patterns of expenditure for each type of municipality. This is, of course, over and above differences in the pattern of expenditures resulting from differences in the problems faced by municipalities and in the policy choices made by their councils.

Table 12: SUMMARY OF OWN EXPENDITURES FROM REVENUE FUND BY MUNICIPALITY* ESSEX COUNTY 1970 TO 1974

Municipality	1970 \$'000s	1971 \$'000s	1972 \$'000s	1973 \$'000s	1974 \$'000s	% Change 1970-74
Windsor	33,784	40,748	46,198	50,327	53,602	59
Amherstburg	773	789	874	918	905	17
Belle River	163	185	194	263	264	62
Essex	444	462	590	654	757	70
Harrow	192	202	199	182	251	31
Kingsville	450	496	449	529	585	30
Leamington	960	1,045	1,113	1,147	1,569	63
Tecumseh	354	371	386	451	576	63
St. Clair Beach	134	111	140	163	172	28
Anderdon	370	435	444	507	520	41
Colchester North	200	196	228	224	239	20
Colchester South	364	381	364	433	502	38
Gosfield North	214	222	232	271	284	33
Gosfield South	297	384	390	413	525	77
Maidstone	647	663	705	703	747	15
Malden	244	302	297	353	430	76
Mersea	746	836	807	919	928	24
Pelee	233	105	171	387	355	52

Table 12 (continued)

Municipality	1970	1971	1972	1973	1974	% Change 1970-74
Rochester	226	281	281	328	313	38
Sandwich South	216	280	320	326	337	56
Sandwich West	898	1,226	1,174	1,471	1,554	73
Tilbury North	434	380	515	443	468	8
Tilbury West	189	222	247	251	329	74
County of Essex	4,038	4,653	5,109	5,410	6,103	51
TOTAL	46,570	54,975	61,427	67,073	72,315	55

* "Own expenditures" means total expenditures by the municipality minus school expenditures and the County levy. County expenditures do appear in the total.

Source: Summary of Financial Reports of Municipalities, 1974 Municipal Financial Reports.

Table 13:OWN EXPENDITURES FROM REVENUE FUND - TOTAL EXPENDITURES AND PERCENTAGE OF TOTAL EXPENDITURE BY FUNCTION
AND BY MUNICIPALITY - ESSEX COUNTY 1970 and 1974

1970

Expenditure on Services (Percentage) 1970

Municipality	Total own Expendi- tures \$	General Govern- ment %	Protection %	Trans- port- ation %	Environ- mental %	Health %	Social & Family %	Recre- ation & Community %	Plan- ning & Develop- ment %	Financial %	Other %
Windsor	33,783,962	10.1	27.9	20.7	12.5	2.4	12.6	9.1	1.5	3.1	∅
Amherstburg	772,649	15.5	20.6	28.6	21.8	∅	∅	7.0	0.9	5.3	0.4
Belle River	163,158	20.4	28.7	29.8	7.6	∅	∅	10.7	∅	1.1	1.7
Essex	444,305	12.7	25.8	24.9	10.8	∅	∅	20.9	2.0	2.9	∅
Harrow	191,644	18.5	19.7	37.2	18.0	∅	∅	1.8	∅	4.7	∅
Kingsville	449,851	11.0	26.4	24.4	23.5	∅	∅	6.8	0.3	7.5	∅
Leamington	960,190	13.5	25.4	19.7	25.1	∅	∅	11.3	0.3	4.8	∅
Tecumseh	353,621	21.3	26.7	26.7	14.0	∅	∅	9.1	0.4	1.8	∅
St. Clair Beach	133,915	16.9	32.3	31.5	8.3	∅	∅	6.8	∅	4.2	∅
Anderdon	370,355	14.4	24.0	46.4	7.8	0.3	∅	1.4	0.1	5.4	0.2
Colchester North	199,800	14.2	7.0	69.8	0.1	∅	∅	1.0	∅	7.7	0.3
Colchester South	363,542	9.3	16.8	53.6	6.7	0.8	∅	2.5	0.4	8.8	1.1
Gosfield North	213,947	14.5	11.1	57.2	5.0	∅	∅	1.5	0.1	7.0	3.6
Gosfield South	296,940	14.1	15.3	36.6	18.2	∅	∅	8.7	0.5	6.7	∅
Maidstone	647,080	8.9	9.0	54.0	2.1	∅	0.1	0.8	0.3	9.3	15.4
Malden	243,624	14.6	17.2	53.7	5.8	∅	0.5	1.4	1.5	3.8	1.6
Mersea	745,930	14.0	11.4	64.8	0.5	∅	∅	1.2	∅	8.1	∅
Pelee	233,476	7.3	1.2	39.0	∅	5.5	∅	0.7	∅	9.3	36.9

Table 13 (continued)

Municipality	Total own Expendi- tures \$	General Govern- ment	Protection	Trans- port- ation	Environ- mental	Health	Social & Family	Recre- ation & Community	Plan- ning & Develop- ment	Financial	Other
Rochester	225,892	14.3	6.6	67.1	1.2	∅	∅	1.8	∅	2.0	7.0
Sandwich South	215,858	19.7	14.8	60.6	0.3	∅	∅	1.3	1.3	1.9	∅
Sandwich West	897,877	15.3	30.7	27.5	4.9	∅	∅	10.8	∅	9.9	1.0
Tilbury North	433,749	8.7	2.7	63.6	16.3	∅	∅	0.2	0.1	7.4	1.1
Tilbury West	189,047	13.9	2.7	69.2	0.3	0.1	∅	1.8	0.2	4.8	7.0
County of Essex	4,038,216	4.8	0.5	41.6	0.1	9.9	36.8	3.7	0.5	1.7	0.4

Sources: Summary of Ontario Municipal Financial Reports, 1970.

Table 13A: OWN EXPENDITURES FROM REVENUE FUND - TOTAL EXPENDITURES AND PERCENTAGE OF TOTAL EXPENDITURE BY FUNCTION
AND BY MUNICIPALITY - ESSEX COUNTY 1970 and 1974

1974

Expenditure on Services (Percentage) 1974

Municipality	Total own Expendi- tures \$	General Govern- ment %	Protection %	Trans- port- ation %	Environ- mental %	Health %	Social & Family %	Recre- ation & Community %	Plan- ning & Develop- ment %	Financial %	Other %
Windsor	53,601,707	8.4	28.2	18.7	12.4	2.6	16.7	10.0	1.1	1.9	∅
Amherstburg	904,722	17.7	29.2	22.1	22.2	∅	∅	5.6	0.1	2.5	0.6
Belle River	264,507	31.1	24.9	24.2	8.0	∅	∅	8.9	1.3	0.7	0.8
Essex	756,815	11.0	23.5	29.5	14.3	∅	∅	18.5	1.0	2.2	∅
Harrow	262,846	24.6	21.9	33.7	12.2	∅	∅	4.7	1.7	0.9	0.2
Kingsville	584,740	13.4	27.3	20.7	27.2	∅	∅	8.8	0.9	0.6	1.1
Leamington	1,568,516	13.7	25.1	22.7	16.7	∅	∅	13.5	0.4	0.7	7.2
Tecumseh	575,670	19.8	24.8	22.0	20.5	∅	∅	6.4	0.2	6.3	∅
St. Clair Beach	171,593	23.3	36.0	13.8	16.1	∅	∅	5.2	1.5	0.8	3.2
Anderdon	518,225	15.6	35.8	33.3	8.1	0.1	∅	1.8	0.7	2.2	2.5
Colchester North	239,536	16.1	6.0	66.9	2.7	∅	∅	2.4	1.0	4.4	0.5
Colchester South	500,970	14.7	21.6	44.0	5.8	∅	∅	2.8	0.9	9.5	0.7
Gosfield North	284,127	17.2	6.0	52.7	5.2	∅	∅	6.3	1.0	1.4	0.3
Gosfield South	524,640	17.6	12.1	10.1	6.3	∅	∅	6.7	1.9	10.1	6.3
Maldstone	748,140	13.5	10.8	52.2	11.2	∅	0.1	5.0	1.1	2.4	3.7
Malden	429,292	19.1	21.1	38.4	12.0	∅	0.4	1.6	2.6	6.3	0.4
Mersea	928,126	18.6	21.9	47.1	∅	∅	∅	7.5	0.5	1.8	0.1
Pelée	155,211	7.7	8.8	88.1	∅	1.0	∅	0.6	∅	4.0	∅

Table 13A (continued)

Municipality	Total own Expendi- tures \$	General Govern- ment %	Protection %	Trans- port- ation %	Environ- mental %	Health %	Social & Family %	Recre- ation & Community %	Plan- ning & Develop- ment %	Financial %	Other %
Rochester	312,547	16.4	8.9	58.2	1.9	∅	∅	0.7	0.1	2.8	11.0
Sandwich South	337,463	21.9	14.7	53.9	1.7	∅	∅	3.4	2.8	1.6	∅
Sandwich West	1,553,399	16.6	36.8	27.1	8.2	∅	∅	8.2	∅	1.3	1.8
Tilbury North	467,461	13.7	5.6	47.3	5.3	∅	∅	2.0	0.4	7.8	17.9
Tilbury West	328,749	17.0	1.6	57.3	0.4	∅	∅	0.7	0.2	12.8	9.9
County of Essex	6,102,772	5.0	0.2	28.8	1.3	5.5	49.3	4.2	0.7	4.7	0.3

Source: 1974 Municipal Financial Reports

Table 14: COUNTY SHARE OF EXPENDITURES BY MUNICIPALITY - ESSEX COUNTY 1970-74

Municipality	1970 \$'000s	1971 \$'000s	1972 \$'000s	1973 \$'000s	1974 \$'000s	% Change 1970-74
Windsor	nil	nil	nil	nil	nil	nil
Amherstburg	126	133	143	147	159	27
Belle River	34	39	41	44	49	44
Essex	62	66	69	74	85	37
Harrow	40	43	44	46	49	23
Kingsville	78	83	86	89	103	32
Leamington	247	240	229	222	216	-13
Tecumseh	80	90	94	97	93	16
St. Clair Beach	41	46	49	51	52	27
Anderdon	119	130	134	142	148	24
Colchester North	44	52	58	61	65	48
Colchester South	95	109	118	125	133	40
Gosfield North	73	82	87	87	96	32
Gosfield South	134	151	158	167	175	31
Maidstone	243	280	294	313	325	34
Malden	85	94	100	100	109	28
Mersea	224	249	262	273	285	27
Pelee	nil	nil	nil	nil	nil	nil

Table 14(continued)

Municipality	1970	1971	1972	1973	1974	% Change 1970-74
Rochester	80	92	98	107	108	35
Sandwich South	94	112	125	135	143	52
Sandwich West	149	197	223	243	282	89
Tilbury North	78	90	95	101	103	32
Tilbury West	36	35	34	34	40	11
TOTAL COUNTY	2,162	2,414	2,541	2,658	2,818	30

Source: Summaries of Ontario Municipal Financial Reports 1970-1973, and 1974 Municipal Financial Statements.

Table 15: EDUCATION: LOCAL CONTRIBUTIONS BY MUNICIPALITY
ESSEX COUNTY 1970, 1972 and 1974.

	1970	1972	1974	1970-74 % change
Windsor	17,736	15,651	21,363	20.4
Amherstburg	392	496	588	50.0
Belle River	156	176	219	40.4
Essex	251	252	303	20.7
Harrow	141	152	165	17.0
Kingsville	283	292	343	21.2
Leamington	1,068	927	1,044	-(2.2)
Tecumseh	359	345	368	2.5
St. Clair Beach	152	166	180	18.4
Anderdon	448	456	505	12.7
Colchester North	181	213	240	32.6
Colchester South	340	390	438	28.8
Gosfield North	293	300	321	9.6
Gosfield South	584	533	620	6.2
Maidstone	1,038	1,056	1,231	18.6
Malden	279	325	371	33.0
Mersea	897	912	1,001	11.6
Pelee	48	52	55	14.6
Rochester	311	324	379	21.9
Sandwich South	367	393	472	28.6
Sandwich West	701	865	1,024	46.1
Tilbury North	291	304	351	20.6
Tilbury West	131	92	113	-(13.7)
TOTAL	26,447	24,672	31,694	21.5

Source: Summaries of Ontario Municipal Financial Reviews,
1970 and 1972, and 1974 Municipal Financial Reviews.

SECTION IV: CAPITAL FUND OPERATIONS

All municipalities undertake capital expenditures to create durable assets. The purchase of equipment, buildings and land is necessary to provide local services. In the rural townships, in particular, drainage works and tile drainage involve substantial capital expenditures. Municipalities also raise capital funds on behalf of associated agencies, boards and commissions; these transfers for capital purposes are recorded in Table 17.

Capital expenditures can be financed in a variety of ways. Municipalities may borrow money on a long term basis from Federal or Provincial government agencies or from the general public. They thus incur long term liabilities which involve them in annual expenditures from the revenue fund to pay off debt charges (including principal repayments and interest). In most municipalities, the largest proportion of capital funds were raised in this way between 1970 and 1973. Capital expenditures can also be financed out of current revenue; this involves paying now for assets whose use will be enjoyed for some years in the future. Some municipalities create reserve funds from monies taken from the revenue fund to finance capital expenditures in the future. As can be seen from Table 18, a substantial percentage of capital expenditures by Essex County municipalities were financed from current revenues and reserve funds.

Capital subsidies are provided by senior levels of government for a variety of purposes and are a significant source of capital funds for Essex County municipalities. It should be noted that the Province also makes substantial contributions to the costs of local sewage and water systems, where these are provincially owned. **Because** the ownership remains with the Province, at least for a period of years, such contributions are not reflected in tables reporting the

sources of municipal capital funds. The column "other" includes a variety of sources, for example, prepayments by developers and taxpayers and transfers from other municipalities sharing use of a capital asset created by one municipality.

The planning, construction and financing of a capital undertaking often takes several years. In addition, smaller municipalities involved in relatively few large undertakings have capital budgets which vary in size from year to year. Table 18 is based on cumulative data to avoid these short-run fluctuations. Often a capital project is financed out of temporary borrowing until debentures are issued and sold. As a result, the figures for capital expenditure and the total funds raised for capital operations do not necessarily balance in any one year. It must also be noted that a number of large capital projects are presently being constructed, the complete financing of which will not occur for a year or two.

Table 16: CAPITAL FUND - OWN APPLICATIONS - BY MUNICIPALITY
ESSEX COUNTY, 1970-73

Municipality	\$'000s			
	1970	1971	1972	1973
Windsor	13,836	15,982	15,488	16,352
Amherstburg	81	141	375	180
Belle River	9	3	4	32
Essex	77	40	140	63
Harrow	17	251	55	24
Kingsville	106	128	173	191
Leamington	125	84	149	351
Tecumseh	12	14	Ø	Ø
St. Clair Beach	12	3	7	6
Anderdon	44	48	22	24
Colchester N.	33	34	43	16
Colchester S.	131	106	10	8
Gosfield N.	60	36	90	106
Gosfield S.	103	195	127	156
Maidstone	218	213	96	141
Malden	99	38	132	81
Mersea	33	126	15	461
Pelee	8	16	13	Ø
Rochester	274	135	82	108
Sandwich S.	186	249	78	87
Sandwich W.	83	77	87	358
Tilbury N.	123	150	143	95
Tilbury W.	23	5	84	10
County of Essex	347	545	382	285
TOTAL	16,038	18,617	17,793	19,135

Source: Ontario Municipal Financial Reports Data, 1970-73

Table 17: CAPITAL FUND TRANSFERS FOR CAPITAL PURPOSES BY
MUNICIPALITY, ESSEX COUNTY, 1970-73

Municipality	\$'000s			
	1970	1971	1972	1973
Windsor	2,651	Ø	1,233	410
Amherstburg	Ø	Ø	Ø	Ø
Belle River	1	Ø	35	Ø
Essex	Ø	175	Ø	Ø
Harrow	Ø	Ø	6	Ø
Kingsville	Ø	40	50	4
Leamington	Ø	Ø	Ø	Ø
Tecumseh	Ø	Ø	Ø	Ø
St. Clair Beach	Ø	Ø	Ø	50
Anderdon	27	8	5	20
Colchester N.	2	Ø	5	13
Colchester S.	31	17	2	14
Gosfield N.	21	15	63	43
Gosfield S.	18	25	31	28
Maidstone	82	44	29	80
Malden	21	11	2	42
Mersea	204	153	178	162
Pelee	Ø	Ø	Ø	Ø
Rochester	16	352	76	103
Sandwich S.	6	3	1	6
Sandwich W.	39	151	11	383
Tilbury N.	54	93	59	154
Tilbury W.	28	125	51	88
County of Essex	406	9	9	9
TOTAL	3,607	1,220	1,846	1,609

Source: Ontario Municipal Financial Reports Data 1970-73.

Table 18: CAPITAL FUND - SOURCES - CUMULATIVE DATA 1970-73 - SHOWING TOTAL FUNDS RAISED AND PERCENTAGE FROM EACH SOURCE, BY MUNICIPALITY, ESSEX COUNTY

Municipality	Total \$'000s	% Share				Out of Revenue and Reserve Funds %	Other %
		Liabilities Incurred by Municipality %	Canada %	Subsidies Ontario %			
Windsor	77,897	56.2	3.7	16.4		18.7	5.0
Amherstburg	1,081	41.7	∅	∅		56.4	2.0
Belle River	82	42.6	∅	∅		57.4	∅
Essex	494	35.4	∅	0.6		64.1	∅
Harrow	365	7.4	∅	6.3		13.2	73.2
Kingsville	994	46.7	2.2	21.4		27.2	2.5
Leamington	1,457	76.0	∅	∅		22.9	1.1
Tecumseh	26	∅	∅	7.7		92.3	∅
St. Clair Beach	66	75.8	∅	∅		24.2	∅
Anderdon	189	45.0	∅	1.1		54.0	∅
Colchester N.	176	35.2	∅	19.3		9.7	35.8
Colchester S.	519	31.0	∅	34.3		8.3	26.4
Gosfield N.	424	59.7	∅	6.8		21.9	11.6
Gosfield S.	655	32.7	∅	22.2		22.3	22.7
Maidstone	904	43.9	4.8	20.9		20.2	10.2
Malden	353	57.5	0.9	16.4		21.5	3.7
Mersea	909	60.4	∅	∅		18.5	21.0
Pelée	83	∅	∅	7.2		92.8	∅

Table 18 (continued)

Municipality	Total \$'000s	% Shares				
		Liabilities Incurred by Municipality %	Canada %	Subsidies Ontario %	Out of Revenue and Reserve Funds %	Other %
Rochester	1,202	57.6	∅	11.5	17.2	13.8
Sandwich S.	723	37.6	∅	16.0	25.6	20.9
Sandwich West	595	69.1	∅	10.9	8.7	11.3
Tilbury N.	1,101	42.1	∅	10.3	36.0	11.6
Tilbury W.	416	82.5	∅	4.1	13.5	∅
County of Essex	2,097	64.3	∅	12.1	20.1	3.6

Source: Calculated from Ontario Municipal Financial Reports Data, 1970-73.

SECTION V: NET LONG TERM LIABILITIES

Table 19 shows the net long term liabilities of each municipality in Essex County. It includes net liabilities incurred for municipal enterprises. A detailed listing of the purposes for which liabilities have been incurred is given in Table 20. Net long term liabilities are debts for which the municipality is ultimately responsible. However, many of the liabilities of County municipalities were incurred to provide facilities which benefit only certain taxpayers. For example, in the case of tile drainage works the individual property owner is responsible for paying the principal and interest on the liability incurred for the tile drainage provided on his property. In other cases, groups of property owners who are users of particular facilities such as water or sewer systems and who benefit from drainage works pay service rates, special charges or area mill rates. The proceeds of these are used to pay principal and interest charges in respect of these debts. In most County municipalities only a fraction of the charges arising from long term liabilities are chargeable against the general mill rate. Nevertheless, it must be recognized that the financial capacity of a municipality to borrow money and thus to undertake further capital works is dependent on the amount of its net long term liabilities, the amount of these per capita and in terms of equalized assessment and on the proportion of its revenues needed to service such debt. While all property owners may not be responsible for the costs of retiring every debt some individual or group of municipal taxpayers does have to bear this responsibility for each and every liability incurred by the municipality.

Table 19: NET LONG TERM LIABILITIES AS OF DECEMBER 31 IN EACH YEAR FROM 1970 - 1974

Municipality	1970 \$'000s	1971 \$'000s	1972 \$'000s	1973 \$'000s	1974 \$'000s	% Change 1970-74
Windsor	27,412	32,550	49,536	54,670	51,796*	89.0*
Amherstburg	218	197	639	610	903	314.2
Belle River	245	222	245	224	1,103	350.2
Essex	892	1,038	915	738	681	-(23.7)
Harrow	456	442	441	419	395	-(13.4)
Kingsville	841	840	1,041	1,004	995	18.3
Leamington	1,688	2,728	2,817	2,696	2,575	52.5
Tecumseh	659	574	517	456	390	-(40.8)
St. Clair Beach	12	10	7	4	2	-(83.3)
Anderdon	662	602	597	569	641	-(2.9)
Colchester North	204	207	173	170	188	-(7.8)
Colchester South	154	197	191	177	156	1.3
Gosfield North	518	520	579	590	548	5.8
Gosfield South	582	674	613	605	702	20.6
Maldstone	1,299	1,272	1,204	1,154	1,156	-(11.0)
Malden	170	157	151	234	403	137.1
Mersea	1,354	1,526	1,441	1,389	1,672	23.5
Pelice	20	16	11	8	6	-(70.0)

Table 19 (continued)

Municipality	1970 \$'000s	1971 \$'000s	1972 \$'000s	1973 \$'000s	1974 \$'000s	% Change 1970-74
Rochester	286	601	631	704	809	182.9
Sandwich South	131	166	251	234	243	85.5
Sandwich West	835	780	870	739	1,479	77.1
Tilbury North	740	789	797	839	813	9.9
Tilbury West	254	341	343	407	421	65.7
County of Essex	1,454	1,375	2,362	2,321	2,018	38.8
TOTAL	41,086	47,832	66,370	70,958	70,097	70.6

* The City had an unusually large sum in temporary loans in 1974. The City is presently issuing debentures to cover the funds involved. In consequence the N.L.L. figure will increase by at least \$10 million.

Source: Municipal Financial Data 1970-73, Municipal Financial Reports, 1974.

Table 20: DETAILED ANALYSIS OF NET LONG TERM LIABILITIES
BY FUNCTION BY MUNICIPALITY, AS OF DECEMBER 31, 1974

	\$
AMHERSTBURG	
General Administration	106,000
Transportation - Roadways	16,572
- Drainage	162,230
Sanitary Sewer System	<u>618,075</u>
	<u>902,877</u>
BELLE RIVER	
General Administration	16,600
Protection - Street Lighting	9,940
Local Improvements	8,200
Waterworks	7,500
Ministry of Environment - Water	1,000,936
Hydro	<u>59,400</u>
	<u>1,102,576</u>
ESSEX	
General Administration	67,000
Parks and Recreation	49,000
Waterworks	<u>564,786</u>
	<u>680,786</u>
HARROW	
Transportation - Drainage	4,220
Libraries	19,617
Waterworks	<u>371,634</u>
	<u>395,471</u>
KINGSVILLE	
Transportation - Roadways	13,041
- Parking	13,500
- Drainage	29,826
Sanitary Sewer System	593,431
Waterworks	28,433
Parks and Recreation	25,000
Waterworks	47,337
Ministry of Environment - Water	193,399
Hydro	<u>51,000</u>
	<u>994,967</u>

Table 20 (continued)

	\$
LEAMINGTON	
General Administration	176,023
Protection - Fire	26,841
- Police	13,869
Transportation - Roadways	114,299
- Drainage	41,860
- Unclassified	1,232
Sanitary Sewer System	1,348,601
Ministry of Environment - Water	830,169
Hydro	20,500
Annexed Watermain	1,216
	<u>2,574,610</u>
TECUMSEH	
General Administration	68,823
Transportation - Roadways	56,156
Parks and Recreation	23,155
Libraries	17,600
Waterworks	32,982
Joint Waterworks	150,500
Hydro	40,900
	<u>390,116</u>
ST. CLAIR BEACH	
Transportation - Drainage	1,800
ANDERDON	
General Administration	33,644
Protection - Fire	13,000
- Street lighting	1,708
Transportation - Roadways	32,616
- Tile Drainage	83,578
- Drainage	8,872
Environmental - Sanitary Sewers	157,949
- Water Supply	200,623
Ministry of the Environment - Water	110,888
	<u>642,878</u>
COLCHESTER NORTH	
Protection - Street lighting	2,812
Transportation - Tile Drainage	61,147
- Drainage	26,230
Ministry of the Environment - Water	97,705
	<u>187,894</u>

Table 20 (continued)

	\$
COLCHESTER SOUTH	
Transportation - Tile Drainage	87,182
- Drainage	68,233
Waterworks	<u>1,323</u>
	<u>156,738</u>
GOSFIELD NORTH	
Protection - Fire	12,998
Transportation - Tile Drainage	122,137
- Drainage	49,653
Waterworks	224,853
Telephone Commission	<u>138,364</u>
	<u>548,005</u>
GOSFIELD SOUTH	
Transportation - Tile Drainage	142,439
- Drainage	105,773
Parks and Recreation	25,000
Waterworks	111,910
Ministry of Environment - Water	<u>317,323</u>
	<u>702,445</u>
MAIDSTONE	
Protection - Unclassified	61,705
Transportation - Unclassified	226,820
- Tile Drainage	203,375
- Drainage	110,049
Waterworks	401,988
Telephone System	<u>152,214</u>
	<u>1,156,151</u>
MALDEN	
Protection - Fire	15,000
- Shoreline	53,302
Transportation - Tile Drainage	190,889
- Drainage	43,823
Sanitary Sewer System	95,311
Water Supply	<u>5,381</u>
	<u>403,706</u>
MERSEA	
General Administration	111,623
Protection - Shoreline	37,200
Transportation - Tile Drainage	660,589
- Drainage	99,276
- Roadways	78,032
Water System	225,393
Ministry of the Environment - Waterworks	<u>459,824</u>
	<u>1,671,937</u>
PELEE	
Transportation - Drainage	5,613

Table 20 (continued)

	\$
ROCHESTER	
Protection - Shoreline Assistance	43,218
Transportation - Tile Drainage	351,980
- Drainage	9,184
Local Improvements	179,231
Waterworks	<u>225,059</u>
	<u>808,672</u>
SANDWICH SOUTH	
Protection - Fire	12,314
Transportation - Tile Drainage	63,538
- Drainage	22,969
Urban Renewal	<u>143,871</u>
	<u>242,692</u>
SANDWICH WEST	
General Administration	131,638
Protection - Fire	89,136
- Police	32,726
- Unclassified	60,600
Transportation - Roadways	76,500
- Drainage	82,500
- Unclassified	36,490
Waterworks	134,936
Parks and Recreation	127,000
Other	123,662
Waterworks	442,064
Hydro Board	<u>141,800</u>
	<u>1,479,052</u>
TILBURY NORTH	
Transportation - Tile Drainage	500,296
- Drainage	33,889
Shoreline Assistance	39,439
Parks and Recreation	7,768
Local Improvements	52,909
Waterworks	<u>178,301</u>
	<u>812,602</u>
TILBURY WEST	
General Government	46,000
Transportation - Tile Drainage	348,292
- Drainage	<u>26,673</u>
	<u>420,965</u>

Table 20 (continued)

	\$
COUNTY OF ESSEX	
Garbage Disposal	655,000
Support of Hospitals	922,000
Assistance to Aged	<u>441,079</u>
	<u>2,018,079</u>

Source: Municipal Financial Reports, 1974.

Table 20 (continued)

DETAILED ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION FOR THE CITY OF WINDSOR, 1974	
General municipal activities:	\$
General government:	
General administration	944,901
Unclassified	<u>136,000</u>
	<u>1,080,901</u>
Protection to persons and property:	
Fire	882,000
Police	683,000
Street lighting	<u>608,000</u>
	<u>2,173,000</u>
Transportation services:	
Roadways	10,658,365
Drainage	9,122,000
Unclassified	<u>327,000</u>
	<u>20,107,365</u>
Environmental services:	
Sanitary sewer system	14,433,174
Garbage collection and disposal	<u>1,765,397</u>
	<u>16,198,571</u>
Conservation of health:	
Support of hospitals	1,473,000
Social and family services:	
Assistance to aged persons	578,000
General assistance	147,000
Assistance to children	<u>553,500</u>
	<u>1,278,500</u>
Recreation and community services:	
Parks and recreation	3,453,248
Libraries	3,643,000
Other cultural facilities	<u>75,000</u>
	<u>7,171,248</u>
Community planning and development:	
Urban renewal	168,869
Industrial development	<u>44,000</u>
	<u>212,869</u>
Total general municipal activities	<u>49,695,454</u>
Municipal enterprises:	
Water	198,431
Transit	200,000
Hydro	1,182,700
Filtration plant	298,900
Parking garage	<u>221,000</u>
	<u>2,101,031</u>
TOTAL	51,796,485

Source: Municipal Financial Report 1974

Table 21: NET LONG TERM LIABILITIES PER CAPITA AND AS A PERCENT OF EQUALIZED TAXABLE ASSESSMENT, ESSEX COUNTY 1970 to 1974

Municipality	PER CAPITA \$s					% Change	% of Equalized Taxable Assessment				
	1970	1971	1972	1973	1974		1970	1971	1972	1973	1974
Windsor	140	164	248	276	261*	86	1.60	1.82	2.85	2.99	2.75
Amherstburg	45	40	119	110	157	249	0.50	0.41	1.31	1.18	1.70
Belle River	89	82	83	72	347	290	1.27	1.13	1.17	1.01	4.76
Essex	233	263	228	160	137	-(41)	3.82	4.24	3.66	2.86	2.45
Harrow	243	232	225	210	211	-(13)	2.94	2.79	2.76	2.71	2.49
Kingsville	217	213	249	234	226	4	3.06	2.95	3.56	3.28	3.13
Leamington	174	272	269	264	242	39	1.90	3.05	3.12	2.94	2.71
Tecumseh	133	112	102	93	78	-(41)	1.95	1.65	1.46	1.34	1.11
St. Clair Beach	6	5	3	2	1	-(83)	0.07	0.05	0.04	0.02	0.01
Anderdon	148	133	126	119	133	-(10)	1.44	1.27	1.21	1.14	1.27
Colchester N	76	68	50	52	55	-(28)	0.93	0.91	0.74	0.74	0.72
Colchester S	34	43	41	37	33	-(3)	0.37	0.47	0.45	0.41	0.36
Gosfield N	153	153	166	172	156	2	1.70	1.71	1.90	1.87	1.71
Gosfield S	100	110	95	94	106	6	1.07	1.23	1.08	1.04	1.15
Maidstone	174	167	151	145	143	-(18)	1.24	1.16	1.09	1.04	0.98
Malden	56	49	46	70	104	86	0.50	0.46	0.43	0.69	1.09
Mersea	153	172	166	157	186	22	1.48	1.64	1.53	1.45	1.71
Peelee	67	55	42	29	23	-(66)	0.37	0.29	0.21	0.14	0.11
Rochester	83	162	160	180	199	140	0.82	1.65	1.64	1.84	2.02
Sandwich S.	30	35	51	48	48	60	0.32	0.37	0.53	0.47	0.47
Sandwich W.	77	66	66	55	108	40	1.01	0.85	0.88	0.70	1.33
Tilbury N.	290	292	291	299	277	-(4)	2.15	2.25	2.18	2.32	2.20
Tilbury W.	152	197	214	251	262	72	2.57	3.38	3.25	3.91	3.98
TOTAL net long term liabilities including County of Essex	140	160	218	233	228	63	1.57	1.76	2.45	2.53	2.41

Source: Summaries of Ontario Municipal Financial Reports and 1974 Municipal Financial Reports.

* The City had an unusually large sum of temporary loans in 1974

Table 22: ANNUAL DEBT CHARGES FOR LONG TERM LIABILITIES (INCLUDES BOTH PRINCIPAL AND INTEREST PAYMENTS) 1970-74

Municipality	Total Debt Charges					Approx. Change 1970-74 %	Debt Charges as % of Total Revenues				
	1970	1971	1972	1973	1974		1970	1971	1972	1973	1974
			\$'000s								
Windsor	3,951	4,355	6,738	7,675	8,269	109.3	7.57	7.61	10.88	11.45	10.79
Amherstburg	37	36	32	79	97	162.2	2.85	2.65	2.18	5.07	6.18
Belle River	32	29	34	35	49	53.1	8.82	7.31	8.40	7.23	8.94
Essex	80	88	82	73	69	-14.0	10.69	11.18	9.17	7.07	6.08
Harrow	60	53	56	58	59	-1.7	16.49	13.97	13.44	13.84	13.12
Kingsville	76	111	138	135	134	76.3	9.28	12.18	15.75	14.92	12.75
Leamington	156	284	302	315	315	101.9	7.13	12.18	13.02	13.16	12.41
Tecumseh	96	96	96	94	94	-2.1	12.18	11.27	11.75	10.95	9.14
St. Clair Beach	10	3	4	3	2	-80.0	3.02	1.07	1.02	0.89	0.47
Anderdon	109	94	86	88	104	-4.6	11.68	9.25	8.35	7.95	8.98
Colchester North	41	42	38	35	35	-14.6	9.98	9.61	7.57	6.88	6.56
Colchester South	32	35	42	44	44	37.5	4.02	4.18	4.69	4.68	4.20
Gosfield North	75	80	88	93	98	30.7	12.92	13.81	14.20	14.58	14.22
Gosfield South	73	92	93	92	113	54.8	7.21	8.50	8.44	7.99	9.12
Maldstone	168	185	183	174	197	17.3	8.68	9.46	9.12	7.91	8.69
Malden	50	39	41	38	65	30.0	8.35	5.69	5.57	4.98	7.23
Mersea	188	214	228	237	236	25.5	10.00	11.13	11.55	11.42	10.66
Pelée	9	5	5	4	2	-77.8	4.31	2.88	2.78	1.01	0.55
Rochester	28	66	80	86	98	250.0	4.32	10.05	11.32	11.45	12.67
Sandwich South	22	41	62	65	60	172.8	3.29	5.19	7.67	7.46	6.30
Sandwich West	120	146	151	170	183	52.5	6.98	6.31	6.71	6.55	6.49
Tilbury North	122	128	144	154	160	31.2	15.55	16.62	16.58	17.36	17.12
Tilbury West	46	50	65	73	81	76.1	12.54	13.45	16.81	18.12	19.15
County of Essex	239	411	449	405	398	66.5	5.70	8.73	8.66	7.38	6.42
TOTAL	5,820	6,684	9,237	10,228	10,962	88.4		8.06	10.41	10.67	10.15

Sources: Summaries of Ontario Municipal Financial Reports, 1970-73 and 1974 Municipal Financial Reports.

SECTION VI: EDUCATION

Boards of Education receive funds from two main sources: local taxes and payments from the Province of Ontario. The bulk of the latter payments are made under the Ministry of Education's Ontario Grant Plan. "The basic philosophy of the Ontario Grant Plan is that the financial burden placed on a school board jurisdiction should be proportional to its level of expenditure and that the education mill rate should be identical for all school boards with a comparable level of approved expenditure." (Details of the grant system are set out in Provincial Assistance to Municipalities Boards and Commissions.) Other income includes fees charged for services, payments from the federal government, etc.

The total expenditures of the four school boards in Essex County between 1970 and 1974 rose from \$63.361 million to \$83.408, an increase of 31.6%. During the same period own expenditures for all municipalities in Essex County rose from \$46.57 million to \$72.315 million, an increase of 55.3%.

There has been a shift in the relative proportions of school board revenues received from local taxation and payments from the Province of Ontario. Local levies increased by 19% over the period 1970-74 while payments from the Province of Ontario increased 44.5%. In 1970, 40.8% of revenues came from local levies and 55.6% from the Province of Ontario. In 1974, the corresponding proportions were 36.6% to 61.0%.

Table 23: EDUCATION - TOTAL EXPENDITURES - 1970-1974

School Board	1970	1971	1972	1973	1974	% Change 1970-74 &	ENROLMENTS	
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s		September 1970	September 1974
Windsor Board of Education	29,384	30,456	32,856	33,022	34,827	18.5	elementary 18,933	16,660
							secondary 13,182	12,435
Windsor Roman Catholic Separate School Board	12,060	14,185	14,564	15,488	16,874	39.9	20,488	18,836
Essex County School Board	16,051	17,749	19,760	21,822	23,009	43.3	elementary 11,301	10,947
							secondary 7,454	8,541
Essex County Roman Catholic Separate School Board	5,866	6,420	7,213	8,032	8,698	48.2	10,096	10,298
TOTAL	63,361	68,810	74,393	78,364	83,408	31.6		

Source: Financial Statements of School Boards.

Table 24: EDUCATION REVENUE FUND BY SOURCE OF FUNDS, 1970-74

	1970 \$'000s	1971 \$'000s	1972 \$'000s	1973 \$'000s	1974 \$'000s	% Change 1970-74
School Board						
Windsor Board of Education:						
Local Tax Levy	14,919	14,332	13,426	15,357	17,927	20.2
Provincial Grant	12,974	15,371	17,704	16,617	16,062	23.8
All Other	1,491	753	1,726	1,048	838	-43.8
TOTAL	29,384	30,456	32,856	33,022	34,827	18.5
Windsor Roman Catholic Separate School Board:						
Local Tax Levy	2,061	2,452	2,263	2,651	2,658	29.0
Provincial Grant	9,620	11,442	12,156	12,603	14,070	46.3
All Other	379	291	145	235	146	-61.5
TOTAL	12,060	14,185	14,564	15,489	16,874	39.9
Essex County School Board:						
Local Tax Levy	7,655	7,624	7,463	7,792	8,771	14.6
Provincial Grant	8,026	9,580	11,869	13,397	13,526	68.5
All Other	370	545	428	633	712	92.4
TOTAL	16,051	17,749	19,760	21,822	23,009	43.3
Essex County Roman Catholic Separate School Board:						
Local Tax Levy	1,186	1,300	1,446	1,446	1,384	16.7
Provincial Grant	4,620	5,087	5,760	6,510	7,253	57.0
All Other	60	33	7	76	61	1.7
TOTAL	5,866	6,420	7,213	8,032	8,698	48.3
All School Boards						
Local Tax Levy	25,821	25,708	24,598	27,246	30,740	19.1
Provincial Grant	35,240	41,480	47,489	49,127	50,911	44.5
All Other	2,300	1,622	2,306	1,992	1,757	-23.6
TOTAL	63,361	68,810	74,393	78,365	83,408	31.6

Source: Financial Statements of School Boards.

Table 25: EDUCATION REVENUE FUND BY SOURCE OF FUNDS: COMPONENT ANALYSIS, 1970 - 1974

School Board	1970 %	1971 %	1972 %	1973 %	1974 %
Windsor Board of Education:					
Local Tax Levy	50.8	47.0	40.9	46.5	51.5
Provincial Grant	44.2	50.5	53.9	50.3	46.1
All Other	5.0	2.5	5.2	3.2	2.4
Windsor Roman Catholic Separate School Board:					
Local Tax Levy	17.1	17.3	15.5	17.1	15.7
Provincial Grant	79.8	80.7	83.5	81.4	83.4
All Other	3.1	2.0	1.0	1.5	0.9
Essex County School Board:					
Local Tax Levy	47.7	42.9	37.7	35.7	38.1
Provincial Grant	50.0	54.0	60.1	61.4	58.8
All Other	2.3	3.1	2.2	2.9	3.1
Essex County Roman Catholic Separate School Board:					
Local Tax Levy	20.2	20.3	20.0	18.0	15.9
Provincial Grant	78.8	79.2	79.9	81.1	83.4
All Other	1.0	0.5	0.1	0.9	0.7
All School Boards					
Local Tax Levy	40.8	37.4	33.1	34.8	36.9
Provincial Grant	55.6	60.3	63.8	62.7	61.0
All Other	3.6	2.4	3.1	2.5	2.1

SECTION VII: GRANTS TO RESTRUCTURED MUNICIPALITIES

In the case of a majority of grants made to municipalities, the Province does not discriminate between those in areas where restructuring has taken place and other municipalities. However, in a limited number of instances special arrangements do exist.

A. CONTINUING GRANTS (1974)

1. Regional Municipal Grants: These replace the Municipal Unconditional Grants paid to other municipalities.
 - (a) \$9 per capita, including \$.20 per capita for increased planning responsibilities. (Under the Municipal Unconditional Grant Programme, other municipalities get grants of \$6 to \$8 per capita based on a scale reflecting their total population.)
 - (b) \$7 per capita where a regional police force exists. If a restructured county or region does not have a regional force, municipalities providing local policing through a local force or under contract get a grant of \$5 per capita. (This is the same rate as the grant to municipalities providing local policing under the Municipal Unconditional Grants Programme.)
 - (c) An amount based on density of each area municipality within the restructured region or county. This varies, according to density of households per acre, from \$5 per capita at 0.15 households or less per acre to nil at 0.75 and over.

The Province pays Regional Grants monies to the regional municipality which must in turn credit each area municipality with its share.

2. Grant for Sewage and Water Works: Regional and restructured governments receive grants of 15% on treatment plants and trunk lines for water and sewage systems. This level of grant is also available for provincially owned water and sewage works serving two or more municipalities.

B. TEMPORARY GRANTS

These are grants paid to municipalities after restructuring has taken place to assist only during the initial period of operation.

1. Start-up Grants: Paid to the regional or county municipality from Ministry funds at the discretion of the Minister of Treasury, Economics and Intergovernmental Affairs to assist with the costs of establishing the regional or restructured county government. (e.g. municipal costs of the first election and certain administrative and organizational studies.)
2. Special Assistance Payments: Made at the discretion of the Minister to meet some of the costs directly attributable to the implementation of the new structures and to promote the development of services on a regional basis.
3. Transitional Grants: (internal and external elements)
As a result of structural changes and revised cost sharing arrangements, former municipalities may experience sudden shifts in the incidence of taxation both within the region and within the new area municipalities. Transitional grants are developed to assist such areas to phase in the shifts in an orderly manner over a period of time (5 years). Transitional grants are not designed to cover increased costs and are, therefore, formulated on a constant expenditure basis (usually using the year just prior to restructuring as the base).
The calculation of these grants involves detailed accounting in the areas concerned. The Province pays the transitional grants directly to the area municipalities.

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